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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

EXEMPTION OF TAX OVER AND ABOVE 2.5% FOR PUBLIC FUNDED RESEARCH INSTITUTES.

[G.O.Ms.No.97, Revenue (Commercial Taxes-II), 19th February, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of Section 11 of the said Act, the Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Goods and Services Tax Council, makes the following amendments to the Notification issued vide G.O.Ms.No.599, Revenue (Commercial Taxes-II), 12th December, 2017.

AMENDMENTS

In the said notification, -

(1) in the Table, - in Column Nos. (1) (2) (3) and (4)

(a) against serial number 1, -

(i) in column (2), for the existing entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

(ii) in column (4), in item (1), in sub item (b) for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) in column (4), against serial numbers (2) and (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation* 1 thereof and after Explanation 1 as so numbered, the following *Explanation* shall be added, namely: -

"*Explanation* 2. - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017".

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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